

Paras Madho
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May 4, 2006

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Sovereign Bancorp, Inc., Depositary Shares (Each representing 1/1,000th interest in a share of Series C Non-Cumulative Perpetual Preferred Stock) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 4, 2006. Tentative listing date - May 9, 2006.

Sincerely,

Paras Madho